II. The candidate bearing Reg. No. 46 at the S. S. L. C. Public Examination of 1931, is debarred from appearing for the Examination of 1932; the results of the candidate bearing Reg. No. 175 are cancelled and those of the candidate bearing Reg. No. 614 are withheld, on account of malpractice.

III. Candidates bearing Reg. Nos. between 1 and 2436, except those whose Register Numbers are shown above, are absent or not admitted to the Examination, owing to deficiency in attendance or have failed.

IV. Candidates bearing Reg. Nos. from 2437 to 2781 excepting those whose Reg. Nos. are shown below (who were absent or not admitted to the Examination owing to deficiency in atttendence) have obtained Supplementary Certificates :—

2444, 2483, 2502, 2702, 2721, 2728, 2763 and 2764.

N. S. SUBBA RAO,
Director of Public Instruction.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 2—*S. L., dated* 11th *August* 1931.

MEMO OF INSTRUCTIONS TO HOLDERS OF 7 PER CENT MYSORE GOVERNMENT BONDS OF 1931.

The principal of the 7 per cent Bonds which are due to be discharged on 1st November 1931 will be repaid at the office of the Comptroller to the Government of Mysore, Bangalore, or the Treasuries or Banks in which the interest thereon is being paid now, *viz.*, Treasuries in the Mysore State, the District Treasuries in British India and the Bank of Mysore, Ltd., Bangalore, and the offices of the Deputy-Controllers of the Currency, Bombay and Calcutta.

2. As 1st November 1931 happens to be a Sunday, the principal will be repaid on the previous day, *i.e.*, 31st October 1931. The interest due for the half-year ending 31st October 1931 will also be repaid on 31st October 1931 along with the principal.

3. The Paying Officers are authorised to make payments straight away without consulting the Comptroller, Bangalore, in only certain cases, and are required in other cases to send the bonds for examination to him. To avoid delay in payment, which may be caused by this procedure, holders are requested to lodge their bonds with the Officers authorised to pay the principal as noted above or to send them over to the Comptroller, Bangalore, for the examination of endorsements one month previously, *i.e.*, from 1st October 1931. This will facilitate the principal being repaid on the due date.

4. Holders of stock certificates should intimate any change of address to the Comptroller to the Government of Mysore, Bangalore, at once. They should arrange to complete any transfers they wish to make, well before the due date. They will get the principal repaid by the officers, who pay the interest warrants for the last half-year.

5. The securities tendered by the holder should be duly discharged under his signature as "Received the principal due on this note or stock certificate" as the case may be. In cases where more than one bond is presented for payment, the discharge on one bond should be as "Received the principal of Rs..... .....due on this bond and bonds numbered..... ....." On all the other bonds the discharge will be as "Received the principal of this bond as specified on bond number....." (the first bond.)

6. Where the title to give discharge or to endorse the bond has been derived from a legal document other than a power of attorney, *e.g.*, a succession certificate, probate, etc., such documents will have to be previously accepted by the Comptroller, Mysore Government before payment can be made. The bonds and the documents should therefore be sent to him well in advance of the due date.

7. The signature of a lady in a language other than English or Kannada will have to be transliterated into English and authenticated by a stipendiary Magistrate or the Treasury Officer.

8 The discharge receipt and thumb impression of an illiterate person should be attested by a stipendiary Magistrate or the Treasury Officer as follows :—

"Certified that the above discharge receipt was explained to.....and he is satisfied with the meaning and effect of the discharge receipt in token of which he has affixed his left thumb impression before me.

Signature.....

9. Any further information required may be obtained from the interest paying officers or from the Comptroller, Mysore Government, Bangalore.

S. SHAMANNA,
Comptroller.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 204—*TADB.* ii, *dated* 10*th August* 1931.

SUBJECT.—Instructions regarding the manner of accounting of the transactions pertaining to "Elementary Education Fund."

To

All Treasury Officers.

In continuation of this office circular No. 200—TADB., dated 30th June 1931, regarding the payment of establishment and other bills relating to Village Elementary Schools from 1st July 1931 and laying down that the *gross amounts* of such bills should be charged to a separate fund head "Elementary Education Fund" in the Treasury Accounts, the following supplementary instructions regarding the method of accounting of the transactions pertaining to this fund from 1*st September* 1931, are issued for the guidance of Treasuries in accordance with G. O. No. E. 73-74—Edn. 420-30-2, dated 3rd July 1931.

1. There will be one school board for each Revenue district and in addition there will be separate school boards for (i) Bangalore City (ii) Mysore City (iii) Tumkur town and (iv) the Kolar Gold Fields area. The instructions contained in this circular are wholly applicable only to (*a*) the eight district school boards and (*b*) school board for the Kolar Gold Fields area.

2. The Fund head "Elementary Education Fund" now opened on the payment side of the Treasury Accounts will be opened on the receipt side also, after the head "Municipal Funds."

3. Education cess that was hitherto being credited to "District Funds" and subsequently invested in the Savings Bank will in future be credited to this new fund head in the Treasury accounts at the end of each month. The amount now held in the Savings Banks together with interest for 1930-31 added to it will be withdrawn from the Savings Bank account and credited to the Fund head. Education cess if any collected by the municipalities will also be credited to this Fund head. Other receipts, if any, such as Government grant, contributions, recoveries of overpayments, etc., pertaining to the Fund remitted to the treasuries by or on behalf of the School Board will also be credited under the Fund head.

Note.—Recoveries of personal advances (such as advance of pay on transfer, plague shed advances, House Building Advances, Bicycle Advances, etc.) will be credited under "Education Payments into treasuries" and not under the Fund heads.

4. At present the entire Education cess realised in the Kolar District is being credited to "District Funds—Kolar." According to G. O. No. E. 523-6—Edn. 354-30-2, dated 1st August 1931, Education cess will be levied in the Kolar Gold Fields Sanitary Board area also on all items of State Revenue on which Local cess is levied. The education cess levied in the Kolar Gold Fields Sanitary Board area and that levied in other areas of the Kolar District will be credited to the Accounts of the School Board, Kolar Gold Fields and Kolar District respectively, in the same way as Local cess is now apportioned among Kolar Gold Fields Sanitary Board Funds and Kolar District Funds.

5. The establishment and travelling allowance bills pertaining to the kinds of schools noted below which are transferred to the control of the school boards, drawn hitherto by the Assistant Inspectors will be prepared by them as *Ex-officio* School Board Assistants hereafter and sent to the *School Board Officer* for *countersignature* and transmission to the concerned Amildars for encashment and disbursement. Bills for supplies and services will either be *drawn or countersigned by the School Board Officer* before encashment. The *gross amount* (and not net amounts) of these bills will be charged to the Fund head referred to in para 2, the deductions from bills being credited to the appropriate heads of account (Insurance Fund, State Provident Fund, etc.).

1. Government Incomplete Middle Schools for boys and girls, reduced to the status of Elementary Schools.
2. Government Primary Schools for boys and girls.
3. Village Aided Schools.
4. Adult Night Schools.

Note.—1. Bills for personal advances (such as advance of pay on transfer, plague shed advance, House Building advances, Bicycle Advances, etc.,) will be charged to "Education Bills paid" and not to the Fund head.

Note.—2. Special care should be taken to see that all bills pertaining to the fund are either passed or countersigned by the School Board Officer before encashment.

Note.—3. The following are the School Board Officers:—

District School Boards	District Educational Officers.
School Boards of Mysore City and Tumkur Municipalities.	Assistant Inspectors of the Ranges.
School Board of the Bangalore City Municipality.	Superintendent, Municipal Schools, Bangalore.
School Board of the Kolar Gold Fields area ...	Assistant Inspector, Bowringpet Range.

6. The transactions pertaining to the fund (both receipts and payment) will be recorded by the treasuries in a subsidiary register in Form 118 M. C. A. C. Vol. II, the transactions of each School Board being recorded in separate columns and separate balances for each School Board being worked out therein. On the payment side, the number of the bill assigned in the School Board Office and date of passing or countersignature by the School Board Officer should also be noted in the register.

7. Copies of the Treasury subsidiary register will be prepared in triplicate (as in the case of Education receipt and payment schedules) by means of carbon paper. One copy will be filed in the treasury and the other two copies with the connected challans and vouchers will be sent to the District Treasury. The District Treasury will parepare, as usual, an abstract for the whole District (showing separately) the opening balance, receipts, payments and closing balance (for each school board) and send one copy of the abstract (with one copy of the subsidiary register) to this office with the monthly accounts. Another copy of the abstract and the subsidiary register will be sent with the connected challans and vouchers, to the Director of Public Instruction, Financial Branch, Bangalore on or before the 7th of the succeeding month. The total receipts and payments for the district worked out in the abstract should be agreed with the amounts credited and charged to the head "Elementary Education Fund" in the District Treasuay cash account sent to this office and a certificate recorded in the above abstract. (Plus and minus memo).

8. A pass book will be maintained by each School Board Officer in which, the District Treasury will enter in detail the monthly transactions under the Fund head in all the treasuries pertaining to the concerned School Board and also (1) Opening balance (2) Total receipts (3) Total payments and (4) Closing balance, for each month.

9. As regards the funds required by the School Boards of the Bangalore City and the Tumkur Town, the present procedure of payment out of the concerned Municipal Funds in the first instance and drawing the Government grant separately on bills will continue and the transactions of these two School Boards will not therefore appear under the Fund head. The same procedure will be followed in respect of the Schools under the control of the Mysore City Municipality. In respect of other Schools in the Mysore City that are transferred to the Local Educational Authority, the procedure detailed in paras 2 to 8 above will apply except that there will be no credit on account of Education Cess.

10. It will take some time to calculate and fix the annual Government grant payable to each Local Educational Authority. Till this is fixed and the Government grant is transferred to it and the fact of adjustment communicated to the treasuries, the Treasury Officers are authorised to pay bills pertaining to the Fund even in the absence of sufficient balance at credit. But the actual balances from time to time (whether credit or debit balances) in respect of each School Board should be worked out in the Treasury subsidiary registers, pass books and in the abstract for the District (plus and minus memo) sent to the Audit Office and the Director of Public Instruction, Financial Brach, Bangalore.

11. The expenditure charged to the Fund head pertaining to each School Board till the end of August 1931 will be intimated to the School Board and to the Treasury in due course by the Director of Public Instruction, Financial Branch, for note in the departmental and treasury books and for reducing the balance under the Fund head in the pass book the subsidiary register and in the School Board Accounts.

S. SHAMANNA,
Comptroller.

COMPTROLLER'S OFFICE, BANGALORE.

Subject.—Report of the Stock Verification for the year 1930-31.

Circular No. 203—*T. A. D. Mis., dated* 29*th July* 1931.

To

All Heads of Departments.

Sir,

I have the honour to forward herewith an extract from Appendix to Government Order No. 5481-2—G. F. 50-28, dated 10th January 1931, issuing certain amendments to the Mysore Civil Account Code, Vol. I in regard to rules relating to stores and Stock-taking and to request that the Annaul Return for 1930-31 prescribed in clause (k)—*Vide* last para of the Extract—may kindly be arranged to be sent to this office before 1st September 1931.

Printed copies of the prescribed form may be obtained from the Government Press on indents.

I have the honor to be,
Sir,
Your most obedient servant,

S. SHAMANNA,
Comptroller,

EXTRACT.

M. C. A. C. Vol. I, Page 176, *Annexure—Para* 9*A* :—

* * * * *

(*g*) Stores should be verified periodically in the manner prescribed for each department, in any case, at least once a year. Subject to any special rules or orders, expendible stores and raw materials should be checked annually by the officers in charge of them and a report of verification should be sent to the controlling authorities, who will be required to check the inventories as part of their inspections.

In the case of furniture and other office stores, the stock should be verified at least once a year (in July) by the head of the office or one of his Gazetted Assistants. A certificate of check should be submitted to the controlling officer, where there is one, signed by the head of the office who will be held responsible for the proper maintenance of the registers and the correctness of the verification report, whether he conducts the verification himself or entrusts it to a Gazetted Assistant.

Note 1.—When there is a separate store-keeper in charge of stores the verification of stock prescribed in this article should be done by another officer.

Note 2.—A certificate in Form 19 will also be attached to the salary bill of the Heads of offices for July payable in August. When there is a transfer of charge, a similar certificate should be attached to the first pay bill of the relieving officer presented for payment. Explanation for the difference in stock, if any, and action taken thereon should be furnished in these certificates.

(*h*) Whenever an officer entrusted with the custody of Stores in an office is transferred, the relieving officer should verify the stock of stores with the stock accounts and certify to the correctness of the stock taken over. For the purpose of this rule, the officer entrusted with the custody of stores is ordinarily the head of the office, but this duty may be delegated in large offices to a gazetted assistant, manager or a recognised store-keeper. When such a delegation has been made, the verification prescribed is only necessary, unless it is otherwise ordered in any case, when an officer to whom the duty has been delegated is transferred, and in such cases the results of verification should always be placed before the head of the office. This does not however relieve the head of the office of responsibility for the certificate prescribed at the foot of the various contingent bills, etc., stating that the articles billed for have been brought into account nor for general control over the proper custody and accounts of stores.

(*i*) Deficiencies found as a result of stock verification may be due to.—

(1) Incorrect or careless accounting

(2) losses arising from fraud, theft or negligence or

(3) unavoidable causes such as wastage, shrinkage, spilling, etc., in the cases of expendible stores such as dietary articles, chemicals and certain classes of manufactory articles.

Excesses found in stock verification may be due to incorrect or careless accounting. It will be the duty of the head of the office or institution to investigate fully into discrepancies and to report them along with the verification reports to controlling authorities with full explanations therefor and recommendations, if any, as to how the losses should be made good by recoveries from officers in case the loss can be traced to their culpable negligence or carelessness. The controlling authority should after such examination and investigation as the importance of the case warrants, issue, or obtain from the competent authority, orders to write off deficiencies from the accounts. On receipt of such orders the deficiencies will be charged in the accounts quoting the authority. The realisation of recoveries ordered should be recorded. Excesses at the time of stock taking should after investigation, be brought on to the stock registers as receipts with the remark "Excess found in stock verification". No special orders are necessary for this.

(*j*) In the Annual Administration Report, sent to Government, the head of the Department should furnish information as regards (1) conditions in which stock registers are maintained in his office and in the offices subordinate to him; (2) results of periodical verification of stock (3) action taken for the adjustment of deficiencies, excess, etc., if any, noticed during stock-taking.

(*k*) The head of each department should send to the Audit Office annually before 1st September, a statement in the following form, showing (1) the names of institutions and offices under his charge (including Guests Houses, etc.) (2) the dates on which stock verification reports were received by him in respect of each institution or office, (3) result of verification (excess or deficiencies noticed) and (4) action taken in respect of excess or deficiencies, if any, noticed during stock taking.

Serial No.	Name of Institution or office	Date of receipt of stock verification certificate	Name and disignation of officer by whom stock was taken	Period covered by stock taking	Result.		Action taken	Remarks
					Amount			
					Excess	Deficiencies		

(*Government Order No. Fl.* 5481-2—*G. F.* 50-28, *dated* 10*th January* 1931.)

(M. G. A. C. Vol. I, C. S. No. 238, dated 12th March 1931.)

MISCELLANEOUS DEPARTMENTS.

BANGALORE DISTRICT.

Notification, dated 1st August 1931.

It is hereby notified for general information that one Jalari log measuring 12½' x 2'·9" and unclaimed was found by Guard Laxmipathi near Bannerghatta District jungle and is now kept in the custody of Forest License vendor, Rudrappa.

Persons claiming the ownership of this log, should present themselves before the Range Officer, Anekal within a month from the date of notification and establish their right thereof, failing which the log shall be declared to be the property of Government under section 40 of the Mysore Forest Regulation.

M. V. NARASIMHAIYA,
District Forest Officer.